

any city, borough, or town, the commissioners or supervisors of any township, the directors of any school district, or the directors or overseers of any poor district, shall, by ordinance or resolution, fix the rate of taxation for any year at a mill rate, such ordinance or resolution shall also include a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.

Municipalities to express tax rate also in dollars and cents.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 383

AN ACT

To amend section fourteen of an act, approved the twentieth day of June, one thousand nine hundred and one (Pamphlet Laws, five hundred and seventy-eight), entitled "An act relating to the collection of city, school, and poor taxes in the several cities of the third class in this Commonwealth, and providing that the city treasurer of each of said cities, by virtue of his office, shall be the collector of the said several taxes; prescribing his duties and fixing his compensation," as amended; further limiting the compensation of the collector for the collection of city and poor taxes, and excluding compensation of the collector of school taxes from the provisions of said section.

Section 1. Be it enacted, &c., That section fourteen of an act, approved the twentieth day of June, one thousand nine hundred and one (Pamphlet Laws, five hundred and seventy-eight), entitled "An act relating to the collection of city, school, and poor taxes in the several cities of the third class in this Commonwealth, and providing that the city treasurer of each of said cities, by virtue of his office, shall be the collector of the said several taxes; prescribing his duties and fixing his compensation," which was amended by the act, approved the twenty-fifth day of April, one thousand nine hundred and seven (Pamphlet Laws, one hundred and seventeen), entitled "An act amending an act, approved the twentieth day of June, nineteen hundred and one, entitled 'An act relating to the collection of city, school, and poor taxes in the several cities of the third class in this Commonwealth, and providing that the city treasurer of each of said cities, by virtue of his office, shall be the collector of the said several taxes; prescribing his duties and fixing his compensation,' in relation to the compensation to be paid for the collection of taxes," is hereby further amended to read as follows:

Cities of third class.

Section 14 of act of June 20, 1901 (P. L. 578), as amended by act of April 25, 1907 (P. L. 117), further amended.

Collection of city, school and poor taxes.

Section 14. The compensation or commission to the said treasurer as collector of [each particular tax] *city and poor taxes* shall be fixed by the respective authority levying the tax: Provided, however, That this compensation shall not, in any event, be less than [one-half] *one-fourth* of one per centum on all taxes paid him before any penalty has been incurred, and five per centum on all taxes paid him after

Compensation of treasurer.

Proviso.

the penalty has been incurred. His compensation for collecting city taxes shall be paid by warrant, but he shall have the right to retain his commission or compensation from and out of the other taxes collected by him.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 384

AN ACT

To amend section one of the act, approved the twenty-first day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand sixty-four), entitled "An act authorizing the appointment of clerks by the judges of the orphans' court of certain counties," as amended; by providing that each of said judges may appoint a clerk, and providing for the compensation of said clerks.

Counties of the first class.

Section 1 of act of July 21, 1919 (P. L. 1064), as amended by act of June 28, 1923 (P. L. 912).

Section 1. Be it enacted, &c., That section one of the act, approved the twenty-first day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand sixty-four), entitled "An act authorizing the appointment of clerks by the judges of the orphans' court of certain counties," which was amended by section one of the act, approved the twenty-eighth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, nine hundred and twelve), entitled "An act to amend an act, approved the twenty-first day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand and sixty-four), entitled 'An act authorizing the appointment of clerks by the judges of the orphans' court of certain counties,' by providing that the compensation of said clerks, in counties of the first class, shall be fixed by the said judges," is hereby further amended to read as follows:

Orphans' court judges to appoint clerks.

Section 1. Be it enacted, &c., That in counties of the first class of this Commonwealth *each* of the judges of the orphans' court of said county, in order to facilitate the disposition of the business of the court, may select and appoint [clerks, not exceeding five in number,] *a clerk*, [who] *which said clerks* shall be competent stenographers and [who] shall perform such clerical duties in the court rooms or judges' chambers as said judges may direct. Said clerks shall each receive such annual compensation as shall be fixed by said judges [which compensation shall not exceed four thousand dollars] and shall be paid out of the county treasury in the same manner as other county officers are paid.

Compensation.

APPROVED—The 4th day of May, A. D. 1927, notwithstanding my regret that the limitation on the amount of salary to such clerks has been removed.

JOHN S. FISHER